

A Tax, & Additional duties of Impost, &c. III

Duxbury, Twenty two Pounds.	22	00	00
Bridgewater, Twenty three pounds six Shillings, eight pence.	23	06	08
Middleborough, Ten Pounds.	10	00	00

In the County of BARNSTABLE.

Barnstable, Forty two Pounds thirteen Shillings, four pence.	42	13	04
Tarmonth, Twenty eight Pounds.	28	00	00
Eastham, Twenty nine Pounds.	29	00	00
Sandwich, Twenty eight Pounds.	28	00	00
Palmcutb, Seven pounds six Shillings, eight pence.	7	06	08
Manamoit, Six Pounds thirteen Shillings, four pence.	6	13	04
Rochester, Seven Pounds six Shillings, eight pence.	7	06	08
Harwich, Ten Pounds thirteen Shillings, four pence.	10	13	04

In the County of BRISTOL.

Bristol, Twenty Pounds.	20	00	00
Taunton, Forty four pounds thirteen Shillings, four pence.	44	13	04
Dartmouth, Thirty seven Pounds thirteen Shillings, four pence.	37	13	04
Freetown, Seven Pounds.	7	00	00
Rehoboth, Twenty nine pounds six Shillings, eight pence.	29	06	08
Swansey, Twenty nine Pounds six Shillings, eight pence.	29	06	08
Little Compton, Sixteen Pounds.	16	00	00
Tiverton, Nine Pounds six Shillings, eight pence.	9	06	08
Attleborough, Eight Pounds.	8	00	00

In the County of YORK.

York, Four Pounds.	4	00	00
Wells, Four Pounds.	4	00	00
Kittery, Eight Pounds.	8	00	00
Isles of Shoals, Two Pounds.	2	00	00

On MARTHAS VINEYARD.

Edgar Town, Fifteen pounds six Shillings, eight pence.	15	06	08
Tisbury, Ten Pounds thirteen Shillings, four pence.	10	13	04
Chilmark, Ten pounds thirteen Shillings, four pence.	10	13	04
Nantucket, Thirty Pounds.	30	00	00

And be it further Enacted by the Authority aforesaid,

That the Treasurer do send forth his Warrants directed unto the Select men or Assessors of each Town and Precinct aforesaid, at or before the first day of August next coming, requiring them to Assess the aforementioned Sum let, and proportioned to such Town or Precinct respectively, upon the Polls and Estate within the same, in manner following, ~~That is to say,~~ All Male Persons Inhabiting or residing within such Town or Precinct, from Sixteen years old and upwards (Except the President, Fellows and Students of Harvard Colledge, Elders of Churches, and such others as are improved in the Work of the Ministry, Grammar Schoolmasters, and those who through Age, Bodily infirmity, or extream Poverty, shall be thought unable to Contribute towards Publick Charges) one Shilling on the Poll, all Negros, Molatto's and Indian Servants, as well Male as Female, after the Rate of one Shilling Per Poll ; and all Housing and Lands and other Real Estate what-

*Warrants to be
issued by the
first of August*

*Rules of
Assessing.*

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foever, all Goods, Wares and Merchandizes, without Exception, Trading Stock, Near Cattle, Horses, Sheep, Swine, and all other Personal Estate, particularly Enumerated in an Act made and passed at the first Session of this Court, begun and held the *Thirtieth* day of *MAY*, in the Sixth year of Their present Majesties Reign, Entitled, *An Act For Granting unto Their Majesties a Tax of Twelve Pence a Poll, and one Penny on the Pound for Estates*; and according to the several Rules and Valuations in the said Act expressed and set down, in whose possession or improvement bever any such Estate is or shall be at the time of making this present Assessment, after the Rate of one Penny on the Pound, and after the like Rate for the Income of all Handicrafts men in the discretion of the Assessors; and such Sum of a Penny on the Pound as aforesaid, to be so often multiplied as together with the Polls, shall compleat the whole Sum herein before proportioned to such Town or Precinct: And thereof to make distinct and perfect Lists, therein setting down every particular Persons name and Sum, with a Notification thereon of the name of the several Constables or Collectors of such Town or Precinct, and the Sum which each of them are severally to Collect, and the List so made and perfected to transmit unto the Treasurer, at or before the first day of *September* next.

Lists to be made and transmitted to the Treasurer by the first of September.

And the Treasurer upon Receipt of such Returns and Lists of Assessment is hereby impowred to make and send forth his Warrants, directed unto the Constables or Collectors of the said several Towns and Precincts (together with the said Lists) requiring them respectively, to Collect and gather the said Assessments, and to pay in the same unto the Treasurer or his Order at or before the last day of *November* next ensuing, by which time they are to make up and issue their Accountts of the whole with the Treasurer. Which aforesaid Warrants being sent to the Sheriffs or Marshals of the respective Counties and Places, they are required immediately to disperse and safely to deliver them unto the Constables or Collectors of the several Towns and Precincts, according to the direction thereon.

Warrants to be sent forth for collecting and paying in the Assessment by the last of November.

And be it further Enacted by the Authority aforesaid, That all the Powers and Authorities given unto the Treasurer, Select men or Assessors, Constables or Collectors, respectively, for the enforcing the Collecting and paying in of any former Assessment or Assessments, as well in and by the before recited Act Entitled, *An Act for granting unto Their Majesties a Tax of Twelve Pence a Poll, and One Penny on the Pound for Estates*, or any Clause or Article therein contained, as in and by any former and other Act of the General Assembly, relating to Publick Assessments; shall be, remain, abide and continue in full force, to be exercised and put forth by the Treasurer, Select men, or Assessors, Constables or Collectors respectively, for the making and Collecting of this present Assessment, as if the same were in and by this Act particularly expressed, set forth, and Reenacted.

Powers & Authorities granted to the Treasurer, Select men, Constables &c.

And

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And be it further Enacted by the Authority aforesaid,
That in all Places lying without the body of any and
so not under the power of a Sheriff, the Treasurer is hereby Author-
ized and impowred to direct his Warrants unto the Marshal of such
place or places to distrain upon any defective Constable or Constables,
the Auteurs of any Publick Assessments committed or that shall
hereafter be committed unto them to Collect, for which they have not
Accompted; or that hereafter shall not Accompt for, within the time
as by Warrant they were or shall be enjoyned. And where any Sheriff
or Marshal shall make default in accounting for or returning into
the Treasury, the Sum and Sums mentioned in any Warrant or
Warrants, of Distress by him received or to be received from the
Treasurer, the Treasurer is further Authorized and Impowred to
make out Warrants directed unto the Coroner of such County where
any Sheriff is defective, and to the Constable of the Town in which
a defective Marshal lives, requiring them respectively to distrain the
same, upon the Estate Real or Personal of such defective Sheriff or
Marshal, as the Law directs, referring unto defective Constables.

*where no Sheriff
is, the Marshal
to distrain on
defective Con-
stables:
The Coroner,
on defective
Sheriff's &c.*

And be it further Enacted by the Authority aforesaid,
That to the ends in this present Act before mentioned, there be
further granted unto Their Majesties, the following Additional Rates
and Duties of Impost, upon the several sorts of Wines, and Strong
Liquors, Goods, Wares and Merchandizes, that shall be imported into
this Province; and Tonage of Shiping; to be and continue in force
from and after the Publication of this Act, unto the Twenty-ninth
day of JUNE next ensuing, and no longer. *That is to say,* For
every Pipe of common Fyal, Passada, Madera, Canary, Malaga or Port
Wine, over and above the Duties already payable for the same, Ten
Shillings Per Pipe, and so proportionably for a greater and lesser
quantity. For all Rhum and other Strong Liquors, over and above
the Duties already payable for the same, four Pence Per Gallon.
For all Goods, Wares and Merchandizes from England, over and
above the Duties already payable for the same, Ten Shillings for every
Hundred Pound Sterling, Prime cost. For every Hoghead of Sugar, one
Shilling: For every Hoghead of Molasses, six pence: For every Hog-
head of Tobacco, two Shillings: For every Tunn of Loggwood, or other
dying wood, two Shillings: and so proportionably for a greater or
lesser quantity, of each of the said particular Commodities, over and
above the Duties already payable for the same.

*Additional
duties of Impost
and Tunage.*

And for all other Goods, Wares and Merchandizes (Cotton Wool;
Salt, and every Commodity of the growth and production of New-
England excepted) over and above the Duties already payable for the
same, Ten Shillings for each Hundred Pound in value.

And that for the Additional Duties above mentioned, no Draw-
back, be allowed upon Exportation. For all Ships and other Vessels No Draw back
that

Additional duties of Impost, &c.

in any Port, Haven, River or Creek within this Province, above the Duties already payable for the same, Six Pence according to the Computation of Tunage by Law allowed.

Officers Power.

And all Officers imployed about the Impost, are to take, use and exercise all the powers and directions, for the Collecting and Receiving of the Additional Duties before mentioned, as by Law they may and ought to do for the other.

And be it further Enacted by the Authority aforesaid,

4000 Pounds
in Bills to be
Emitted.

That for a present supply of the Treasury; the Treasurer be and hereby is impowred to issue forth a certain number of the Bills of Publick Credit, of the late Colony of the Massachusetts, Endorst by him in manner as is directed by an Act Entituled, *An Act for a present Supply of the Treasury*, to the value of Four Thousand Pounds, and no more, at the just Sum in each of said Bills set down, to be received back again for all Publick Payments to the Treasury, and in any Office dependant thereon, with the advance of Twelve Pence on the Pound; the Treasurer upon paying out of said Bills to have Credit in his Accompt for the Sum in said Bills, with the allowance of Five Pounds Per Cent. more, after which Rate they were drawn into the Treasury. And the Monies to be Raised by virtue of this Act is hereby granted as a Fund for the Repayment of the said Credit in Bills.

A Fund for
the Bills.

F I N I S.

7 1787 to 1788